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January 9, 2007

**BY ELECTRONIC FILING
AND HAND DELIVERY**

The Honorable Joseph J. Farnan, Jr.
United States District Court
District of Delaware
844 King Street
Wilmington, DE 19801

**Re: LG. Philips LCD Co. Ltd. v. Tatung Company, et al.,
Case No. 05-292 (JJF)**

Dear Judge Farnan:

Further to our letter of December 20, 2007, we write to update the Court on the status of the settlement negotiations between LPL and ViewSonic. LPL and ViewSonic are exchanging executed copies of the settlement agreement and anticipate that they will file a stipulation of dismissal shortly. If Your Honor should have any questions or concerns, counsel remains available at the Court's convenience.

Respectfully,



Steven J. Fineman (#4025)

SJF/III

cc: Clerk of Court (Electronic Filing)
Richard D. Kirk, Esquire (By Electronic Filing)
Gaspere J. Bono, Esquire (By E-mail)